

THE EFFECTIVE DATE OF THIS ORDINANCE IS SEPTEMBER 1, 2006

ORDINANCE NO. 06-27-423

RE: Hotel Rental Tax Amendment

PREAMBLE

Pursuant to Annotated Code of Maryland, Article 24, Political Subdivision, Subtitle 3, Hotel Rental Tax, Section 9-301, et seq., the Board of County Commissioners of Frederick County is authorized to fix, establish, impose and collect a hotel rental tax.

Pursuant to the above authority, The Board of County Commissioners established a hotel rental tax, codified as Frederick County Code Sections 1-8-161 et seq., entitled Hotel Rental Tax.

The Board of County Commissioners now desires to amend Frederick County's Hotel Rental Tax to provide that individuals' stays at hotels that exceed thirty (30) consecutive days are not subject to this tax from the first day of a stay, rather than from the 31st day of the stay.

The Board of County Commissioners held a duly advertised public hearing concerning this Ordinance on August 15, 2006. The public had an opportunity to comment on this Ordinance at this public hearing.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that section 1-8-161 of the Frederick County Code is hereby amended to read as follows:

SEC. 1-8-161. DEFINITIONS.

In this article, the following words have the meanings indicated:

DIRECTOR. The Director of Finance for Frederick County.

HOTEL. Any individual, corporation, company, association, firm, partnership or similar entity which owns or operates an establishment that offers sleeping accommodations for compensation. Hotel also includes an apartment, cottage, hostelry, inn, motel, rooming house, or tourist home. Hotel does not include a facility with 10 or fewer sleeping rooms in its main building and no more than 20 additional sleeping rooms in auxiliary structures on the facility's property.

HOTEL RENTAL TAX. The tax authorized under this article.

TOURISM COUNCIL. The Tourism Council of Frederick County, Inc.

TRANSIENT CHARGE. A hotel charge for sleeping accommodations for a period not exceeding 30 consecutive days. The transient charge shall be measured by an individual's stay at a hotel, [regardless of whether the hotel accommodations are rented for more than 30 consecutive days and] irrespective of who actually pays the hotel for these accommodations. **TRANSIENT CHARGE** does not include any hotel charge for services or for accommodations other than sleeping accommodations **AND DOES NOT INCLUDE A CHARGE FOR A STAY IF THE STAY EXCEEDS 30 CONSECUTIVE DAYS.**

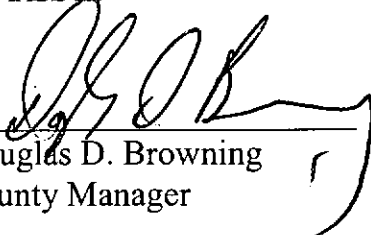
TREASURER. The Treasurer of Frederick County with all the duties and responsibilities as prescribed by law. The Treasurer is directly responsible to the Director of Finance for Frederick County.

AND BE IT FURTHER ENACTED AND ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF FREDERICK COUNTY, MARYLAND, that this Ordinance shall take effect on September 1, 2006 and shall apply to all hotel stays that begin on or after its effective date.

CAPITALS INDICATE MATTER ADDED TO EXISTING LAW; BRACKETS INDICATE DELETIONS.

The undersigned hereby certifies that this Ordinance was approved and adopted on the 15th day of August, 2006.


ATTEST:



Douglas D. Browning
County Manager

R. J. M.
8-16-06

**BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND**

By: 

John L. Thompson, Jr.
President